CHARLES COUNTY GOVERNMENT RECORDS MANAGEMENT DIVISION RECORDS RETENTION AND DISPOSAL SCHEDULE

Schedule No. C-836

Page 1 of 3

Agency				
CHARLES	COUNTY	GOVE	RNMI	ΞNΞ

Division/Unit **INTERNAL AUDIT**

Item No.	Description	Retention
1	GENERAL CORRESPONDENCE Subject arrangement of original incoming letters, outgoing letters, memorandum, and any and all correspondence of the department or it's division.	Screen annually. Destroy material having no further administrative, fiscal, legal, or operational value. Retain permanently any material that serves to document the origin, development, and accomplishments of the department. Transfer periodically to the MD State Archives.
2	TIME AND ATTENDANCE Files may contain some or all of the following: leave requests, comptime request, weekly timesheets, etc.	Retain for 3 years, then destroy.
3	EMPLOYEE PERSONNEL RECORDS Files may contain some or all of the following: evaluations, awards, training, written correspondence, etc.	Retain for 3 years after termination, then destroy.
4	FISCAL YEAR BUDGETS Budget expenditure files for departments, tracking of expenses, invoices, purchase orders, check request, etc.	Retain for 3 years, then destroy.

Schedule Approved by Department, Agency, or Division Representative

Date

Signature Judy June
Typed Name Augene 1. Lauer
Title County Administrator

Schedule Authorized by State Archivist

Date

JUN 2 2 1998

Signature Shoul C. Paperper p

CHARLES COUNTY GOVERNMENT RECORDS MANAGEMENT DIVISION RECORDS RETENTION AND DISPOSAL SCHEDULE

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C-836

Schedule No.

(Continuation Sheet)

Agency
CHARLES COUNTY GOVERNMENT

Division/Unit INTERNAL AUDIT

Item No.	Description	Retention
5	AUDIT FILES - GRANTS Includes audit workpapers and reports for annual audits of grants and/or special projects funded by the State. Ex: 911 Program, Agricultural Transfer Tax, etc.	Retain for 3 years, and until all grant requirements have been fulfilled, then destroy.
6	POSITION CONTROL AUDIT FILES May include: Monthly/quarterly report to Commissioners Month end query report Budgeted position control report (from Budget) Approved positions listings Position control report for positions not under Personnel Policies (from Payroll)	Retain for 1 year, and until all external audit requirements have been fulfilled, then destroy.
7	RETIREMENT PLAN AUDIT FILES May include: Semi-annual audit reports to Commissioners Audit workpapers Actuarial reports	Retain for 2 years, and until all external audit requirements have been fulfilled, then destroy.
8	RETIREMENT PLAN GENERAL FILES May include contracts, summary plan descriptions, policies and procedures, correspondence, etc.	Screen annually. Destroy material having no further administrative, fiscal, legal, or operational value. Retain permanently any material that serves to document the origin, development, and accomplishments of the department. Transfer periodically to the MD State Archives.

CHARLES COUNTY GOVERNMENT RECORDS MANAGEMENT DIVISION RECORDS RETENTION AND DISPOSAL SCHEDULE

(Continuation Sheet)

Schedule No. C-836

Page 3 of 3

Agency
CHARLES COUNTY GOVERNMENT

Division/Unit INTERNAL AUDIT

Item	Description	Retention
No.	Description	Reterition
9	INVESTMENT AUDIT FILES May include: Quarterly and Semi-annual audit reports to Commissioners Audit workpapers	Retain for 2 years, and until all external audit requirements have been fulfilled, then destroy.
10	INVESTMENT GENERAL FILES	Screen annually. Destroy material having no further
	May include contracts, state audit requirements, policies and procedures, correspondence, etc.	administrative, fiscal, legal, or operational value. Retain permanently any material that serves to document the origin, development, and accomplishments of the department. Transfer periodically to the MD State Archives.
11	GENERAL INTERNAL AUDIT FILES AND REPORTS	Retain for 2 years, and until all external audit requirements
	May include special audit reports and audit workpapers on any number of issues which were requested by the Commissioners.	have been fulfilled, then destroy.
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Instructions - Type or Print a separate form for each new or revised record series, forward with Record Retention Schedule (DGS 550-1)	RECORDS 7275	T OF GENERAL SERVICES MANAGEMENT DIVISION WATERLOO ROAD P.O. BOX 275 P, MARYLAND 20794	PAGE OF		
• 1, D epartment/Agency	2. Division		3. Unit		
Internal Audit					
DEFINITION - RECORD SERIES - A group of related rec	ords normally filed a	nd used as a unit for reference as	well as retention and disposition purposes.		
4. Record Series Title 911 Audut Files			5. Earliest Year/Latest Year FY 90 to FY 90		
6. Record Series Description (Briefly describe the types of					
Andit workpapers for	annual	911 audits fo	v. The State		
7. Record Series Format(s)	8. Record Series	Sequence	9. Volume		
■ Letter Size	☐ Alphabetic	al ·	☐ File Drawer(s) ☐ Microfilm Reel(s)		
☐ Legal Size ☐ Computer Tape	□ Numerical		Number Computer Tape(s) Other (specify) L' Binder		
☐ Bound Book ☐ Floppy Disk	Chronolog	ical			
☐ Audio Tape ☐ Video Tape ☐ Other (specify)	Geographical Other (specify)		10. Annual Accumulation File Drawer(s) Microfilm Reel(s) Computer Tape(s) Number Other (specify)		
11. File is Used Daily Weekly Annually	☐ Monthly	12. File Becomes Inactive Afte	or Month(s) X Year(s)		
13. Current Location(s) (Bldg., Floor, Room) Thermal Audit in C	CGB	14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office) □ Yes No			
15. Access Restrictions Yes (If Yes. cite Law(s) & Regulation(s)		16. Audit Requirements None State	☐ Federal ☐ Independent		
17. Is an Index System Used? (If yes, explain briefly and describe any hadware/software ☐ Yes ✓ No		18. Recommended Retention	Then Destroy.		
\ \ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\	Telephone Number	-0601 21.	Date : 5-12-97		

DGS 550-4 (Rev. 1/93)

Instructions - Type or Print a separate form for each new or revised record series, forward with Record Retention Schedule (DGS 550-1)	RECORDS 7275	T OF GENERAL SERVICES MANAGEMENT DIVISION WATERLOO ROAD P.O. BOX 275 P, MARYLAND 20794	AGENCY RECORDS INVENTORY PAGE OF
▶ I, Department/Agency	2. Division		3. Unit
Internal audit			
DEFINITION - RECORD SERIES - A group of related reco	ords normally filed ar	nd used as a unit for reference	as well as retention and disposition purposes.
4. Record Series Title Agricultural Transfer	Tex And	it files	5. Earliest Year/Latest Year
6. Record Series Description (Briefly describe the types of Audit work papers for s			Include the purpose or function of the series.
7. Record Series Format(s) 7. Record Series Format(s) Microfilm Legal Size	8. Record Series \$ Alphabetical Numerical Chronologi Geographical Other (spe	al Ical Cal	9. Volume File Drawer(s) Microfilm Reel(s) Computer Tape(s) Wight The Drawer(s) Microfilm Reel(s) Microfilm Reel(s) Computer Tape(s) Other (specify) Computer Tape(s) Wight Computer Tape(s) Computer Tape(s) Computer Tape(s)
11. File is Used Daily Weekly Annually	☐ Monthly	12. File Becomes Inactive	After ☐ Month(s) ☐ Year(s)
13. Current Location(s) (Bldg., Floor, Room) Thermal Audit - (CCG B	14. Is Record Series Dupli (If yes, specify agency	
15. Access Restrictions Yes No (If Yes, cite Law(s) & Regulation(s)		16. Audit Requirements None □ Sta	te 🗆 Federal 🗆 Independent
17. Is an Index System Used? (If yes, explain briefly and any hadware/software ☐ Yes ☐ No	describe	18. Recommended Retent BETAIL 3	ars, Then Destroy
1 1 1 1	Telephone Number	1	21. Date 5-12-97

Instructions - Type or Print a separate form for each new or revised record series, forward with Record Retention Schedule (DGS 550-1)	RECORDS MA 7275 W P.	OF GENERAL SERVICES ANAGEMENT DIVISION VATERLOO ROAD O. BOX 275	AGENCY RECORDS INVENTORY
. 2		MARYLAND 20794	PAGE OF
Internal Audit	2. Division		3. Unit
DEFINITION - RECORD SERIES - A group of related rec	cords normally filed and	used as a unit for reference	as well as retention and disposition purposes.
4. Record Series Title Position Control Audit for	les		5. Earliest Year/Latest Year
6. Record Series Description (Briefly describe the types of			
1) Monthly (quarterly beg. 6/97) 2) Query report as of m 3) Budge Hed position control 4) Position control report for 5) Approved positions listings Furpose: For audit purposes	,		
7. Record Series Format(s)	8. Record Series Se	quence	9. Volume K File Drawer(s)
☑ Letter Size ☐ Microfilm ☐ Legal Size ☐ Computer Tape ☐ Bound Book ☐ Floppy Disk	☐ Alphabetical ☐ Numerical ☐ Chronologica	7	
☐ Audio Tape ☐ Video Tape ☐ Other (specify) —————	☐ Geographical ☐ Other (specify) ————		10. Annual Accumulation Microfilm Reel(s) Other (specify)
11. File is Used ☐ Daily ☐ Weeldy	⋈ Monthly	12. File Becomes Inactive of Number	After [Month(s)
13. Current Location(s) (Bldg., Floor, Room) Internal auditors office.		14. Is Record Series Duplic (If yes, specify agency Ves	
15. Access Restrictions 12 Yes 12 No (If Yes. cite Law(s) & Regulation(s) but contains confidential pa		16. Audit Requirements None Stat	e 🗆 Federal 🗀 Independent
17. Is an Index System Used? (If yes, explain briefly an any hadware/software ☐ Yes 対 No	d describe	18. Recommended Retention	on BETAIN FOR 1 YI he Then Destroy
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Magaret Wilkerson, Auditor	301-645	0601	5-12-97
)GS 550-4 (Rev. 1/93)	··		

1) Semi-annual audit reports to Commissioners 2) Audit workpapers for semi-annual audits 3) Permanent file - centracts, policies + procedures, Summary Plan Doc Actuarial reports, Correspondence - General File Retention Purpose for audits, required by Co. (8mm), + for reference purposes 7. Record Series Format(s) 8. Record Series Sequence 9. Volume File Drawer(s Microfilm Microfilm Microfilm Record Microfilm Microfilm Record Microfilm Micr	2K- · [6) ROLL	M. E. M.	GE		
Retention Schedule (DGS 550-1) PAGE _ OF		form for each	RECORDS	MANAGEMENT DIVISION	S AG	ENCY RECORDS INVENTORY
Internal Audit DEFINITION-RECORD SERIES - A group of related records normally filed and used as a unit for reference as well as retention and disposition purposes 4. Record Series Title Sheriffs Office Retirement Plan Audit files Sheriffs Office Retirement Plan Audit files 6. Record Series Description (Briefly describe the types of information/idocuments/forms found in the series. Include the purpose or function of the series 1) Semi-annual audit report to Commissiones 2) Andit workpapers for semi-annual audits 3) Permanent file - centract, policies of procedures, Summary Plan Doc Actuarial report, correspondence - Feveral File Retention Purpose for audits, required by Celemmi, of for reference purposes 7. Record Series Formal(s) 8. Record Series Sequence 9. Volume 9. Volume 10. Annual Accumulation 11. File is Used 12. File Becomes Inactive After Number 13. Current Location(s) 14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office) 15. Accuses Restrictions 16. Audit Requirements 17. Is an Index System Used? (If yes, explain briefly and describe) 18. Recommended Retention 19. Vec		CHAPLES COUNTY	TOP -	P.O. BOX 275	<u>.</u>	PAGE OF
4. Record Series Title Sheriffs Office Retirement Plan Audit files 6. Record Series Description (Briefly describe the types of information indocuments/forms found in the series. Include the purpose or function of the series (1) Semi-annual audit reports to Commissioners (2) Audit workpapers for semi-annual audits 3) Permanent file - centracts, policies of procedures, Summary Plan Doc Activerial reports, Correspondence - General File Retention Purpose for audits, required by Collismon, of the reference purposes 7. Record Series Formal(s) 8. Record Series Sequence 9. Volume File Drawer(s) Letter Size Microfilm Alphabetical 3 Computer Tape Microfilm Rec Computer Tape Microfilm Microfilm Recomputer Tape Microfilm Recomputer Tape		.	2. Division	YEATA MARYLAND	3. Unit	
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17. Is an Index System Used? (If yes, explain briefly and describe any hadware/software 18. Recommended Retention OVET 2 years for Audit ups	(If Yes. cite Law(s) & Regulation(s)					
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19. Name and Title of Preparer 20. Telephone Number 21. Date 301-645-0601 DGS 550-4 (Rev. 1/93)	Margaret Wilkerson			0601		12-97

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Instructions - Type or Print a separate form for each new or revised record series, forward with Record		T OF GENERAL SERVICES MANAGEMENT DIVISION WATERLOO ROAD	AGENCY RECORDS INVENTORY	
Retention Schedule (DGS 550-1)	1	P.O. BOX 275 P. MARYLAND 20794	PAGE 2 OF	
▼ /, D epartment/Agency	2. Division		3. Unit	
Internal Audut				
DEFINITION - RECORD SERIES - A group of related re	cords normally filed an	nd used as a unit for reference a	as well as retention and disposition purposes.	
4. Record Series Title Investment Acidit	files		5. Earliest Year/Latest Year FY 96 to FY 97	
6. Record Series Description (Briefly describe the types of (1) Quarterly and semi-annual (2) Audit workpapers for of (3) Permanent file - contr correspondence	reports to puarterly of acts, police	Commissioners. Semi-annual au LES + procedure	Board of udits Cincludery Library Trastes investments; state audit rigts,	
Purpose: Audit requirements.				
7. Record Series Format(s) © Letter Size Microfilm	8. Record Series \$	•	9 Volume File Drawer(s) 2 - Microfilm Reel(s)	
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13. Current Location(s) (Bldg., Floor, Room)		14. Is Record Series Duplica	ated Elsewhere? 7/0 - Policies & Piccs	
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	Telephone Number	1	. Date	
Margaret Wilkerson, Auditor	301-645-	0601	5-12-97	
DGS 550-4 (Rev. 1/93)				